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ABSTRACT

Changes in state school finance systems in the 1970's and early 1980's are discussed in this report, and possible trends for the future are considered. The report reviews changes in school revenue, levels of state support, levels of expenditure relative to personal income, and the provision of new revenues by the states. The decreasing importance of the property tax as a source of revenue is the next major topic. The growing complexity of the methods used by states to allocate support is described in the third section, with attention devoted to the use of foundation programs, guaranteed tax bases, categorical aid, and weighting concepts. Recent reform efforts are noted. The role of the states in the establishment of teacher salary levels is considered next. In the concluding section the report predicts that state support will stabilize or decline, property taxes will regain importance, teacher salary levels will influence state financing more extensively, school improvement incentives will be provided, multitiered funding formulas will become more common, a higher proportion of expenditures will go toward teachers, spending variations among states will diminish, and local spending control will be reduced. (PGD)

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Issues in School Finance: 1985

John Augenblick

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Introduction

During the last 18 months, a tremendous amount of attention has been paid to elementary/secondary education in this country. Almost all of this attention has been directed toward recommending changes in the way education services are delivered in order to improve schools. Some of the proposed changes would cost very little to implement; but others, particularly those that deal with teacher salary levels or time spent in school, could be very costly. Most of the national reports conveniently avoided discussing how such changes would be funded. In the last few months, however, a number of states have begun to take steps designed to improve education. In most cases, the changes have focused on the curriculum, time spent in school, graduation requirements, teacher qualifications and training, and teachers' salaries. The most costly changes have been made in states that have traditionally spent relatively low amounts on education; the changes have been funded by increases in statewide taxes, most notably the sales tax.

The states have addressed the issues of school improvement and school finance independently. The funds for school improvement have been allocated outside of the formulas used to distribute the vast majority of state education aid. Those formulas, which have been developed over the past 75 years, are designed to allocate basic support and aid for special, high cost programs on an equitable basis, considering both the needs of school districts and their widely varying ability to provide support. In the last 15 years, more than half of the states modified their school finance systems to improve their levels of equity, both in terms of the resources they

provide and the tax burdens they impose.

It will not be easy to link school improvement to school finance. As long as the funding of school improvement is distinct from general support it is questionable whether the support for school improvement can be sustained and it is possible that the effects of school improvement will not be distributed equitably. This is the case because: (1) legislators will be able to focus on the relationship between the funds they are providing for improvement and its effects, which may not be forthcoming as quickly as is politically desirable; (2) to the extent that certain taxes are earmarked to support improvement, continued support will be related to the performance of the tax and not to the need for the revenue it produces; and (3) if the ability of districts to provide their own funds for improvement is not considered, states will likely be supplementing the revenue of wealthy districts to the same extent as (and possibly to a higher extent than) less wealthy districts.

However, integrating school improvement and school finance is likely to raise questions about local control. Policymakers will need to ask themselves whether they want teacher reimbursement systems (either statewide salary schedules, career ladders, or merit pay plans), pupil-teacher ratios, or spending requirements built directly into formulas. They will also need to determine if formulas should provide financial incentives that link the allocation of support to local school district performance or to district conformance with state established procedures thought to be critical for school improvement.

The school finance systems of the states vary in terms of both the level of support they provide and the method used to allocate state aid. It is unlikely that all of the states will choose the same approach to school improvement or that they will all use the same procedure to integrate school improvement into their school finance systems. In order to understand where the states are headed, it is important to know where they are. The purpose of this paper is to describe how school finance systems have changed in the past few years and to speculate, on the basis of that knowledge, about where they might go in the future.

The Level of State Support for Schools

During the last five years, public school revenue grew from about $81.8 billion to over $120.4 billion, an increase of 47 percent. Since the number of pupils was declining, from 40.2 million in average daily attendance (ADA) in 1977-78 to 36.7 million ADA in 1982-83, the growth in revenue per ADA was large, from $2,035 per ADA to $3,280 per ADA, an increase of 61 percent. State support grew at a faster pace than total revenue during this period. In 1977-78, states provided $36.1 billion, or about 44 percent of all revenue. In 1982-83, states provided $58.3 billion, or nearly 48.5 percent of all revenue. Thus, state support increased by 61 percent in total and by 77 percent in per pupil terms.

The states vary in the percentage of all revenue they provide. In 1982-83, 12 states (Alabama, Alaska, California, Delaware, Hawaii, Idaho,

Kentucky, New Mexico, North Carolina, Oklahoma, Washington, and West Virginia) provided more than 60 percent of the revenue for their schools); 13 states (Connecticut, Illinois, Massachusetts, Michigan, Missouri, Nebraska, New Hampshire, New Jersey, Oregon, Rhode Island, South Dakota, Vermont, and Wisconsin) provided less than 40 percent (nine were between 34 and 40 percent) of all public school revenue; the remaining 25 states provided between 40 and 60 percent of all revenue. In 1977-78, eight states provided more than 60 percent of all public school revenue while 17 states provided less than 40 percent of all public school revenue.[1]

State support for public schools has become a much more important part of state budgets, despite the fact that between 1977-78 and 1982-83 there was only a slight increase in the average percentage of all state expenditures devoted to public schools (from 34.5 to 35.4 percent).

In 1982-83, support for public schools consumed over 40 percent of all state expenditures in 21 states while it consumed less than 30 percent of all state expenditures in 12 states; in 1977-78, school aid consumed more than 40 percent of all state expenditures in 15 states and required less than 30 percent of all state expenditures in 15 states.[2]

Relative to income, state expenditures for public schools have decreased slightly over the past few years. Table 1 indicates the relative standing of

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1. Estimates of School Statistics, 1982-83 and 1978-79. National Education Association: Washington, D.C., January, 1979 and April, 1984, respectively.

2. State Support for Education, 1982-83. Augenblick, Van de Water & Associates: Denver, CO, December, 1983.

the states in terms of both state school aid per $1,000 of personal income and growth or decline in that amount between 1977-78 and 1982-83. Of the 26 states where state education support has decreased relative to income, seven (Alabama, Illinois, Maryland, Massachusetts, New Hampshire, Rhode Island, and Wisconsin) provide low support relative to income while two (Delaware and Utah) provide high support. Of the 24 states where state support has increased relative to income, eight (Alaska, Hawaii, Idaho, Kentucky, New Mexico, Oklahoma, Washington, and West Virginia) provide high support relative to income while six (Connecticut, Missouri, Nebraska, Ohio, South Dakota, and Virginia) provide low support.

TABLE 1

DISTRIBUTION OF STATES IN TERMS OF THE RELATIONSHIP BETWEEN STATE SUPPORT PER $1,000 OF PERSONAL INCOME AND CHANGE IN STATE SUPPORT PER $1,000 OF PERSONAL INCOME

	State School Aid per $1,000 of Income in 1983		
	Low (less-than-$20)	Medium ($20---$30)	High (more-than-$30)
Change in State Aid Per $1,000 of Income 1978 - 1983			
Increase	6	10	8
Decrease	7	17	2

Source: Based on data in State Support for Education, 1982-83. Augenblick, Van de Water & Associates: Denver, CO, December, 1983.

The states provided nearly 57 percent of all new school revenues between 1977-78 and 1982-83. Between 1982-83 and 1983-84, the states provided 59 percent of the new funds available to public schools. Again, however, there was a variation in the proportion of the new funding attributable to the states. Ten states (Alabama, Alaska, Georgia, Hawaii, Idaho, Massachusetts, Minnesota, New Mexico, North Dakota, and Utah) provided more than 100 percent of all new funds, indicating that increases in state aid exceeded increases in total support and that state aid made up for losses in other sources. In six states (California, Delaware, Kansas, Kentucky, Maine and Washington), state support accounted for between 75 and 100 percent of all new school aid. In 13 states (Arizona, Arkansas, Colorado, Connecticut, Florida, Louisiana, Mississippi, Missouri, North Carolina, Ohio, Oklahoma, South Carolina, and Virginia), new state aid provided between 50 and 75 percent of all new support for schools. New state aid accounted for between 25 and 50 percent of new funds in 13 states (Illinois, Iowa, Maryland, Michigan, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Texas, West Virginia, Wisconsin, and Wyoming). In seven states (Montana, Nebraska, Nevada, Oregon, South Dakota, Tennessee, and Vermont), new state funds provided less than 25 percent of all new funds for schools.[3]

When these figures are compared to those of earlier years, they indicate the growing importance of the states in providing support for schools:

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3. Based on data contained in Estimates of School Statistics, 1983-84. National Education Association: Washington, D.C., April, 1984. Data for Indiana was missing.

between 1977-78 and 1980-81, only 10 states provided over 75 percent of the new funds for schools; this number grew to 11 states for the period 1980-81 to 1981-82, 14 states for the period 1981-82 to 1982-83 and 16 states for the period 1982-83 to 1983-84. By the same token, there has been a decrease in the number of states providing less than 25 percent of the new funds for schools: between 1977-78 and 1980-81, 15 states were responsible for less than 25 percent of the new funds for schools, more than twice the number of states with that level of commitment in the period 1982-83 to 1983-84.[4]

The Declining Reliance on Property Taxes

One of the most important stimuli of school finance reform in the 1970s was the reduction of property taxes. At the time, property taxes were the most unpopular of all taxes and most policymakers viewed them as regressive, placing a relatively higher burden on low income individuals. Dramatic increases in property values, in some cases linked to reassessment, combined with a perception that school expenditures were out of control, led to concern about the level of property taxes. Between 1971 and 1981, property taxes increased from $36.7 billion to $72.0 billion; however, despite this increase, property taxes declined from 15 percent of all government tax revenues to 11 percent. During the same period, property taxes decreased

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4. Augenblick, John. "School Finance in the 1980s, Part II: State Issues for the 1980s" in Spectrum. Education Research Service: Arlington, VA, Summer, 1984.

from 1.98 percent of market value to 1.26 percent of market value, on average.[5] The figures in Table 2 indicate the annual growth in property taxes relative to other taxes between 1973 and 1981.

TABLE 2

ANNUAL RATES OF INCREASE IN DIFFERENT TAXES BETWEEN 1973 AND 1981

	Type of Tax			
Period	Property	Sales	State Income	Federal Income
1973 - 1978	7.8%	12.3%	13.3%	11.9%
1978 - 1981	4.0%	9.6%	12.0%	16.4%

Source: Significant Features of Fiscal Federalism in 1981-82. Advisory Commission on Intergovernmental Relations: Washington, D.C., April, 1983.

In part, this reduction in property tax revenue resulted from limitations imposed on property assessments, restrictions on property tax rates or rate increases and controls placed on local government spending. Currently, 39 states use one or more types of limitations to control the spending and tax authority of local governments, including school districts. In 34 states, property tax collections are limited; in 13 states there are limits on property tax rates; in 11 states there are revenue or expenditure limitations; and in 5 states there are limits on property assessment increases. In addition, 32 states use "circuit breakers" to limit the burden of property taxation relative to family income, although in only 7 of those

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5. Augenblick, John. "Property Taxes and the Future of School Finance." Augenblick, Van de Water & Associates: Denver, CO, February, 1984.

states are all homeowners and renters eligible for the appropriate reduction.[6]

As a result of these limitations, local support for schools, most of which is derived from property taxes, has decreased in the last decade. In 1972-73, local support provided over 60 percent of all public school revenue in 16 states; by 1982-83, local support was that high in only four states (Nebraska, New Hampshire, South Dakota and Wyoming). In 1972-73, local support provided less than 40 percent of all public school revenue in 15 states; by 1982-83, local support was that low in 22 states. The property tax burden for schools also decreased relative to personal income. In 1972-73, local support for schools was over $30 per $1,000 of personal income in 21 states; by 1982-83, local support was that high in only 11 states (Michigan, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Oregon, South Dakota, Vermont, Wisconsin, and Wyoming). In 1972-73, local support for schools was less than $20 per $1,000 of personal income in 15 states; by 1982-83, there were 20 states with property tax burdens that low.[7]

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6. Significant Features of Fiscal Federalism in 1981-82. Advisory Commission on Intergovernmental Relations: Washington, D.C., April, 1983.

7. Augenblick, John. "Property Taxes and the Future of School Finance." Augenblick, Van de Water & Associates: Denver, CO, February, 1984.

Changes in the Methods Used by States to Support Schools

Over the last 15 years, the approaches used by states to allocate support to local school districts have changed, becoming increasingly complex in order to consider the widely varying needs of all districts. When states first began to provide support, in the last half of the Nineteenth Century, simple approaches were used that provided the same amount of aid per pupil, per teacher or per classroom. Later, policymakers recognized the importance of sensitizing state aid to the fiscal capacity of school districts, the cost of providing a wide range of educational programs, the size of school districts and a plethora of other factors that vary among the large number of school districts operating in most states (half of the states have over 200 school districts). In order to meet these objectives, new systems have been developed to distribute state aid. While there are many similarities in the structure of the 50 state aid systems, no two are alike. Each one differs in the way that it balances local control against statewide objectives.

All states have systems of providing aid for the current operating revenues of school districts.[8] States differ in regard to what expenditures they include in this system: some include only what they define as basic instructional expenditures while others include expenditures for special programs, transportation or other costs. In most states, the basic aid system provides the majority of all state aid. The most popular approach states use to provide basic support is the "foundation" program. Twenty-two

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8. The discussion in this section is based on information contained in "How Do School Finance Systems Work?" by John Augenblick, Augenblick Van de Water & Associates: Denver, CO, January, 1984.

states use this system, under which the state sets both a minimum expenditure level and a required tax effort and pays the difference between the expenditure level and the amount that districts raise at the required tax rate. The simplest versions of this system specify the minimum expenditure level in dollar per pupil terms; more complex versions specify the minimum in terms of dollars per classroom unit or in terms of pupil-teacher ratios and minimum statewide salary schedules.

In 10 states, the basic aid program is some form of a "guaranteed tax base" approach. Under this system, the state specifies a rate at which it will match local taxes; the rate varies inversely with the wealth of school districts. The state essentially allows school districts to behave as if they had the wealth of some designated district, typically the district of average wealth. The basic difference between this approach and the foundation program is that the state does not specify the spending level beyond which state aid will not be available. In reality, due to other restrictions, no state aid system is open-ended in any case.

Fourteen states combine these approaches into multiple tiers, usually by providing a guaranteed tax base on top of a foundation program. The purpose of this approach is to specify a minimum spending level, with an associated minimum tax effort requirement, while helping to equalize the ability of districts to provide funds beyond the minimum level. Multi-tiered systems permit the state to meet its objectives of adequacy and equity while also promoting local control, at least over spending.

The states also use a number of different approaches in providing

support for high cost programs, such as special education, compensatory education and bilingual education. Twenty-seven states treat such programs categorically, separate from the basic aid program. These states tend to provide either a fixed amount per pupil or a percentage of the excess cost of providing such services. The other states integrate the funding of special, high cost programs into the basic aid program through the use of pupil weights or classroom unit factors. Under these approaches, either the counting of pupils in high cost programs is weighted to reflect the relationship between the cost of the special program and the cost of the regular program or the number of pupils eligible to be counted as a classroom unit is lower for special programs than for the basic program.

During the past few years most states have not changed the structure of their school finance systems as frequently as they had been doing between 1970 and 1980. Arkansas, West Virginia and Wyoming were required to change their school finance systems as a result of court action (only four other states had been required to change their systems prior to 1980 as a result of court intervention - California, Connecticut, New Jersey and Washington). Arkansas incorporated a pupil-weighted system into its foundation program and required that a large portion of new state funds be used for teacher salaries; West Virginia has embarked on a long term program to upgrade and equalize school resources, including teacher salaries, pupil-teacher ratios, materials, and facilities; Wyoming now uses a "recapture" procedure, under which local funds above a certain level are returned to the state (rather than the property tax rate being lowered) in order to deal with the problems caused by enormous wealth disparities among the school districts.

In 1984, Texas revamped its entire state aid system, replacing a foundation program driven by pupil-teacher ratios and a statewide salary schedule with a pupil-weighted system. In 1981, Oklahoma also incorporated a pupil-weighted approach into its school finance system with a factor that weights pupils more heavily in small districts. Two states have modified the way they determine the relative wealth of school districts: income, in addition to property wealth, is now used in Vermont and Pennsylvania (prior to 1980, Connecticut, Kansas, Maryland, Missouri, Rhode Island, and Virginia combined income and property in measuring the fiscal capacity of school districts). New Hampshire is evaluating the use of this approach. Three states incorporated "price indices" into their formulas to recognize regional cost variations: Missouri, Ohio, and Texas. Alaska and Florida already used such a factor; Illinois is studying the use of it.

Finally, a number of states have begun to provide large amounts of funds for teacher salaries.[9] In some states, all salaries are being raised (for example, in North Carolina, South Carolina and Texas); in a few states, aid is provided to teachers based on a merit or a career ladder approach (for example, in California, Florida, and Tennessee); and in some states, teacher salaries are being equalized across the state (for example, in Delaware, Oklahoma and West Virginia).

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9. See Education Finance in the States: 1984 by Allan Odden, Education Commission of the States: Denver, CO, June, 1984 for a discussion of the approaches some states are using to improve teacher salaries and the quality of the education system.

The States and Teacher Salaries

Traditionally, states have played a small role in setting the level of teacher salaries. In a few states, the legislature establishes a statewide minimum salary schedule, although districts are free to supplement the minimum levels specified. States may require that teachers be paid in relation to their training and/or experience although actual salary levels will be determined by local school districts. In some states, a portion of the new funds provided by the state in a given year may be earmarked for salary increases. The introduction of merit pay or career ladder plans, supported by the state, will likely result in higher salaries for some teachers. Finally, because state aid is such a large proportion of all school revenue in many states, the availability of state aid has a large, indirect impact on teacher salaries.

One of the factors that affects teacher salary levels is the number of teachers. During the last five years, enrollments have continued to decline in many states; in some states, the number of teachers has continued to increase while in other states the number of teachers has begun to decline. As shown in Table 3, the number of teachers decreased between 1978-79 and 1983-84 in 29 states, all of which had declining enrollments. Among the remaining 21 states, which had increases in the number of teachers, enrollments declined in 15 states. In almost all cases where both enrollments and the number of teachers decreased, enrollments declined at a faster rate than the number of teachers. As a result of this, pupil-teacher

ratios have decreased during the past five years. At the same time, however, there has been an increase in the types of special services available to pupils.

TABLE 3

THE DISTRIBUTION OF STATES BASED ON THE RELATIONSHIP BETWEEN CHANGES IN PUPIL ENROLLMENT AND CHANGES IN THE NUMBER OF TEACHERS BETWEEN 1978-79 AND 1983-84

Change in Number of Teachers	Change in Enrollment				
		Decrease			
	Increase	0%-4.9%	5.0%-9.9%	10.0%-14.9%	15.0%-19.9%
Increase					
over 9.9%	4	3	-	-	-
5.0%-9.9%	1	5	2	1	-
0.0%-4.9%	1	1	3	-	-
Decrease					
0.0%-4.9%	-	1	7	3	-
5.0%-9.9%	-	1	1	7	2
10.0%-14.9%	-	-	-	2	3
over 14.9%	-	-	-	1	

Source: Based on figures contained in "The States and Teacher Salaries" by John Augenblick, Augenblick, Van de Water & Associates: Denver, CO, September, 1984.

During the last five years, the average teacher salary has grown rapidly. However, there is still a wide variation among the states in the amount paid to teachers. As shown in Table 4, in some states salaries have increased rapidly during the last five years while in other states they have not increased nearly as rapidly. In eight states (Maine, Mississippi, New Hampshire, North Carolina, South Carolina, South Dakota, Tennessee, and West Virginia), salaries have increased slowly (less than 50 percent over the five year period) and remain relatively low (under $18,000). Many of these states took action last year to rectify this situation. In two states (Arkansas and Vermont), salaries remain low although they have been rising rapidly. In 11 states (California, Connecticut, Hawaii, Illinois, Maryland, Massachusetts, New Jersey, New York, Pennsylvania, Rhode Island, and Washington), salaries are relatively high (over $22,000) despite the fact that they have been rising slowly during the last five years. Finally, in seven states (Alaska, Colorado, Michigan, Nevada, Oregon, Wisconsin, and Wyoming), salaries are relatively high and they have been rising rapidly.

TABLE 4

THE DISTRIBUTION OF STATES BASED ON THE RELATIONSHIP BETWEEN 1983-84 AVERAGE SALARY AND CHANGE IN AVERAGE SALARY BETWEEN 1978-79 AND 1983-84

1983-84 Average Salary	Change in Average Salary: 1978-79 to 1983-84			
	30%-39%	40%-49%	50%-59%	over 59%
less than $16,000	-	1	-	-
$16,000 - $17,999	3	4	2	-
$18,000 - $19,999	2	5	4	-
$20,000 - $21,999	2	3	5	1
$22,000 - $23,999	1	4	3	-
more than $23,999	1	5	2	2

Source: Based on figures contained in "The States and Teacher Salaries" by John Augenblick, Augenblick, Van de Water & Associates: Denver, CO, September, 1984.

Despite the fact that pupil-teacher ratios have decreased during the past five years, the percentage of all expenditures spent on classroom teachers has decreased during the same period. Between 1978-79 and 1983-84, expenditures for classroom teachers declined from 43.1 percent to 40.4 percent of all current operating expenditures. This reflects an interaction between the following facts:

- the number of teachers decreased by 3.6 percent
- the average teacher salary increased by 46.2 percent
- total expenditures increased by 50.4 percent

Clearly, as more money has been provided for education a larger proportion of it is being used for non-teacher related expenditures. As shown in Table 5, the higher the spending per teacher, the lower the average percentage that goes to classroom teacher salaries. Of the 12 states with a relatively low percentage of all expenditures devoted to teachers (less than 39 percent), 11 have relatively high total spending levels (in excess of $50,000 per teacher). Of the 20 states with a relatively high percentage of all expenditures devoted to teachers (more than 42 percent), 17 have relatively low total spending levels (less than $50,000 per teacher).

TABLE 5

THE DISTRIBUTION OF STATES BASED ON THE RELATIONSHIP BETWEEN THE TOTAL AMOUNT SPENT PER TEACHER AND THE PERCENTAGE OF SPENDING DEVOTED TO TEACHER SALARIES IN 1983-84

	Average Expenditure Per Teacher			
Percentage of Expenditures for Teacher Salaries	less than $40,000	$40,000 to $49,999	$50,000 to $59,999	more than $59,999
less than 36%	-	-	-	3
36% to 39%	-	1	5	3
39% to 42%	-	8	6	4
42% to 45%	3	10	3	-
more than 45%	2	2	-	-

Source: Based on figures contained in "The States and Teacher Salaries" by John Augenblick, Augenblick, Van de Water & Associates: Denver, CO, September, 1984.

The Future of School Finance in the States

There is no "perfect" school finance formula; in fact no approach is universally accepted. The systems are designed to accomplish certain broad objectives, which vary among the states, and to respond to the history, the economics and the political issues of each state. Each system reflects a political balance between:

- the availability of state support and local support
- the achievement of statewide equity and local control
- the need to fund "basic" services and special, high cost services
- the need to support personnel costs and non-personnel costs
- the desire to reimburse districts for actual expenditures and to provide incentives to improve quality or efficiency
- the need to support current expenditures and capital expenditures
- the desire to support public and private schools
- the desire to support elementary/secondary education and higher education

In the future, states are likely to move in the following directions, although the extent of movement in a particular state will depend on the nature of its current aid system, the level of support it provides, and the political and economic climates:

1. State support for schools will stabilize or decline over the next few years as local support increases. In a few states, with very low levels of state support, state education aid may increase but, by the same token, state aid could deteriorate in those states

providing between 50 and 75 percent of all support now.

2. Property taxes will increase. Property taxes are a stable source of revenue and their use, in balance with other taxes, will assure that adequate revenue is available for education. States will have to improve their property assessment systems in order to increase reliance on property taxes.

3. States will make their school finance formulas more sensitive to teacher salary levels. They will do this in order to assure that salaries are adequate and to promote greater equity in salaries across school districts.

4. States will use their school finance systems to provide incentives for school improvement. Some portion of state aid will be distributed in response to school district behavior. While this is not a new concept, the incentives will be explicit and school districts will have some choice about compliance.

5. Multi-tiered formulas will become more common; states will use such formulas to promote a wide range of objectives that cannot be promoted using a single formula. Different approaches will be used to promote adequacy, local choice and improvements in quality.

6. A higher proportion of expenditures will be consumed by teachers, reversing the trend of the last decade. This will happen despite the use of new technological tools because teacher salaries will rise and pupil-teacher ratios will not rise as enrollments begin to increase.

7. Spending variations among the states will be reduced as low spending regions continue to invest in education. Spending variations within states will be reduced as teacher salary levels are equalized over time.

8. Local control over spending will be reduced. As states become more involved in school improvement and as they tie teacher salaries into school finance systems, state control will increase.

ABOUT AVA

Augenblick, Van de Water & Associates (AVA) is an independent consulting firm specializing in education policy and planning services. Its purpose is to help education and political leaders examine today's complex education issues and find appropriate solutions.

AVA focuses on issues related to financing, governance of and planning for elementary/secondary and postsecondary education.

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